Exhibit A

DEBTOR: Epic Companies Midwest LLC **CASE NO:** 24-30281

Form 2-B
CASH RECEIPTS AND DISBURSEMENTS STATEMENT

For Period: 3/1/2025 to 3/31/2025

CASH FLOW SUMMARY	<u>Jul-24</u>	<u>Aug-24</u>	<u>Sep-24</u>	Oct-24	<u>Nov-24</u>	<u>Dec-24</u>	<u>Jan-25</u>	<u>Feb-25</u>	<u>Mar-25</u>	Accumulated
1. Beginning Cash Balance	\$ 272,606.35	\$ 278,122.33 \$	158,003.89 \$	239,981.88 \$	53,582.73 \$	84,942.15 \$	54,191.40 \$	73,220.28 \$	79,426.57	272,606.35
Cash Receipts Operations Loan Principal Repayment Loans/advances Other: Loan Interest Income Other: Interest Income Total Cash Receipts	\$ 4,999.99 515.99 5,515.98	4,406.25 \$ 4,406.25 \$	150,000.00 2,770.83 - 152,770.83 \$	2,770.83 - 2,770.83 \$	25,000.00 100,000.00 270.83 - 125,270.83 \$	3,720.50 - 100,000.00 2,500.00 - 106,220.50 \$	100,000.00 18,596.58 - 118,596.58 \$	- 100,000.00 - - 100,000.00 \$	50,000.00 - 2,500.00 - 52,500.00	3,720.50 225,000.00 400,000.00 38,815.31 515.99 668,051.80
Cash Disbursements Operations Debt Service/Secured loan payment Professional fees/U.S. Trustee fees Other	- - - -	19,119.62 - 105,405.07 -	4,627.23 - 66,165.61 -	276.12 - 188,893.86 -	8,850.91 - 85,060.50	10,923.87 - 126,047.38	16,743.70 - 82,824.00 -	11,459.21 - 82,334.50 -	425.15 - 100,279.00 -	72,425.81 - 837,009.92 -
Total Cash Disbursements	\$ -	\$ 124,524.69 \$	70,792.84 \$	189,169.98 \$	93,911.41 \$	136,971.25 \$	99,567.70 \$	93,793.71 \$	100,704.15	909,435.73
Net Cash Flow (Total Cash Receipts less Total Cash Disbursements)	 5,515.98	(120,118.44)	81,977.99	(186,399.15)	31,359.42	(30,750.75)	19,028.88	6,206.29	(48,204.15)	(241,383.93)
5 Ending Cash Balance (to Form 2-C)	\$ 278,122.33	\$ 158,003.89 \$	239,981.88 \$	53,582.73 \$	84,942.15 \$	54,191.40 \$	73,220.28 \$	79,426.57 \$	31,222.42	31,222.42

CASH BALANCE SUMMARY	Financial Institution	Book Balance
Petty Cash		\$ 0
Operating Account	First Western Bank & Trust	 0
Debtor-in-possession Account	US Bank	 31,222.42
Other Interest-bearing Account	Bank Forward	 0
TOTAL (must agree with Ending Cash B	\$ 31,222.42	

⁽¹⁾ Accumulated beginning cash balance is the cash available at the commencement of the case. Current month beginning cash balance should equal the previous month's ending balance.

⁽²⁾ All cash balances should be the same.

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DEBTOR: Epic Companies Midwest LLC CASE NO: 24-30281

Form 2-B
CASH RECEIPTS AND DISBURSEMENTS STATEMENT

For Period: 3/1/2025 to 3/31/2025

CASH RECEIPTS DETAIL

Account No:

(attach additional sheets as necessary)

Date Payer Description Amount

03/10/2025U of J MULoan Principal Repayment50,000.0003/11/2025Fargo South Hospitality LLCOther: Loan Interest Income2,500.00

Total Cash Receipts

\$ 52,500.00 (1)

DEBTOR: Epic Companies Midwest LLC **CASE NO:** 24-30281

Form 2-B CASH RECEIPTS AND DISBURSEMENTS STATEMENT

For Period: 3/1/2025 to 3/31/2025

CASH DISBURSEMENTS DETAIL (attach additional sheets as necessary)

Account No:

U				

				_	
Date	Check No.	Payee	Description (Purpose)		Amount
_				\$	
03/11/2025	1030	Lighthouse Management Gro	ur Professional fees/U.S. Trustee fees		12,421.50
03/11/2025	1030	Lighthouse Management Gro	ur Operations		(37.32)
03/14/2025		USBank	Operations		127.87
03/17/2025	ACH	Fredrikson & Byron	Professional fees/U.S. Trustee fees		45,102.50
03/21/2025	ACH	Stinson LLP	Professional fees/U.S. Trustee fees		6,188.50
03/25/2025	1031	Lighthouse Management Gro	ur Professional fees/U.S. Trustee fees		17,935.00
03/25/2025	1031	Lighthouse Management Gro	ur Operations		334.60
03/26/2025	ACH	Stinson LLP	Professional fees/U.S. Trustee fees		18.631.50

Total Cash Disbursements

100,704.15 (1)

DEBTOR:

Epic Companies Midwest LLC Case 24-30281 Doc 272-1 Filed 04/17/25 Entered 04/17/25 13:57 Desc Exhibit

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COMPARATIVE BALANCE SHEET

For Period Ending 3/31/2025 # 7/8/2024 7/31/2024 8/31/2024 9/30/2024 10/31/2024 11/30/2024 12/31/2024 1/31/2025 2/28/2025 3/31/2025 Petition **ASSETS** Date (1) Current Assets 158,003.89 239,981.88 53,582.73 84,942.15 54,191.40 \$ 73,220.28 79,426.57 Cash (from Form 2-B, line 5) 278,122.33 \$ \$ 31,222.42 272,606.35 816,299.79 Accounts Receivable (from Form 2-F) 285.191.32 349,092.78 489.450.57 692,197.24 745,582.38 857,006.94 880.340.94 931,803.74 187,877.79 Receivable from Officers, Employees, Affiliates Inventory Other Current Assets :(List) Total Current Assets 563,313.65 507,096.67 729,432.45 745,779.97 830,524.53 870 491 19 5 460 484 14 930.227.22 959.767.51 963.026.16 Fixed Assets: \$ \$ Land Building Equipment Furniture and Fixtures **Total Fixed Assets** Less: Accumulated Depreciation Net Fixed Assets Other Assets (List): Investment Beacon NW 345.000.00 345.000.00 345,000.00 345,000.00 345,000.00 345,000.00 345,000.00 345,000.00 345,000.00 345,000.00 18,137,000.00 Notes Receivable 18,287,000.00 18,287,000.00 18,137,000.00 18,112,000.00 18,112,000.00 18,112,000.00 18,112,000.00 18,062,000.00 18,062,000.00 (24,150.00) (24,150.00) (24,150.00) (24,150.00) (24,150.00) (24,150.00) (24,150.00) (24,150.00) (24,150.00) BNW -KA Activity (24,150.00)**TOTAL ASSETS** 19,171,163.65 19,114,946.67 19,187,282.45 19,203,629.97 19,263,374.53 19,303,341.19 19,363,077.22 19,392,617.51 19,345,876.16 18,843,334.14 LIABILITIES Post-petition Accounts Payable (from Form 2-E) 18 597 82 38 237 24 56 835 07 75 432 89 75.432.89 75 432 89 \$ 75 432 89 75 432 89 75.432.89 Post-petition Accrued Profesional Fees (from Form 2-E) Post-petition Taxes Payable (from Form 2-E) Post-petition Notes Payable Other Post-petition Payable(List): due to ECMW 2023 100.000.00 200.000.00 300,000.00 400.000.00 400.000.00 Total Post Petition Liabilities 18,597.82 38,237.24 56,835.07 75,432.89 175,432.89 275,432.89 \$ 375,432.89 475,432.89 475,432.89 Pre Petition Liabilities: Secured Debt Priority Debt Prepetition Unsecured Debt 17 852 890 00 18 102 890 00 18 102 890 00 18 102 890 00 18 102 890 00 18 102 890 00 18 102 890 00 18 102 890 00 18 102 890 00 17 852 890 00 Class B 854,500.00 854,500.00 854,500.00 854,500.00 854,500.00 854,500.00 854,500.00 854,500.00 854,500.00 854,500.00 Total Pre Petition Liabilities 18,707,390.00 \$ 18,957,390.00 18,957,390.00 18,957,390.00 18,957,390.00 18,957,390.00 \$ 18,957,390.00 18,957,390.00 \$ 18,957,390.00 \$ 18,707,390.00 **TOTAL LIABILITIES** 18,725,987.82 18,995,627.24 19,014,225.07 19,032,822.89 19,132,822.89 19,232,822.89 \$ 19,332,822.89 19,432,822.89 19,432,822.89 18,707,390.00 OWNERS' FOLLITY Owner's/Stockholder's Equity 445,175.83 \$ 119,319.43 173,057.38 170,807.08 130,551.64 70,518.30 \$ 30,254.33 (40,205.38) (86,946.73) \$ 135,944.14 Retained Earnings - Prepetition Retained Earnings - Post-petition

173,057.38

19,187,282.45

170,807.08

19,203,629.97

130,551.64

19,263,374.53

70,518.30 \$

19,303,341.19 \$

30,254.33

19,363,077.22

(40,205.38)

19,392,617.51

445,175.83

19,171,163.65

119,319.43

\$ 19,114,946.67

(1) Petition date values are taken from the Debtor's balance sheet as of the petition date or are the values listed on the Debtor's schedules.

TOTAL OWNERS' EQUITY

TOTAL LIABILITIES AND OWNERS' EQUITY

18,843,334.14 Page 1 of 1 Rev. 01/01/18

135,944.14

(86,946.73)

19,345,876.16

24-30281

DEBTOR: Epic Companies Midwest LLC **CASE** 24-30281

Form 2-D PROFIT AND LOSS STATEMENT

For Period 3/1/2025 to 3/31/2025

		Current <u>Month</u>		Accumulated Total (1)
Gross Operating Revenue	\$	-	\$	-
Less: Discounts, Returns and Allowances	() ()
Net Operating Revenue	\$	-	\$	
Cost of Goods Sold				
Gross Profit	\$		\$	_
Operating Expenses Compensation	\$	-	\$	-
Selling, General and Administrative	•	425.15	·	64,078.08
Rents and Leases		-		-
Depreciation, Depletion and Amortization Other (list):		-		-
Cuter (list).				
Total Operating Expenses	\$	425.15	\$	64,078.08
Operating Income (Loss)	\$	(425.15)	\$	(64,078.08)
Non-Operating Income and Expenses				
Other Non-Operating Expenses	\$	-	\$	-
Gains (Losses) on Sale of Assets Interest Income		- 2,500.00		- 39,331.30
Interest income Interest Expense		2,300.00		-
Other Non-Operating Income				
Net Non-Operating Income or (Expenses)	\$	2,500.00	\$	39,331.30
Reorganization Expenses				
Legal and Professional Fees	\$	100,279.00	\$	834,548.92
Other Reorganization Expense				2,461.00
Total Reorganization Expenses	\$	100,279.00	\$	837,009.92
Net Income (Loss) Before Income Taxes	\$	(98,204.15)	\$	(861,756.70)
Federal and State Income Tax Expense (Benefit)				-
NET INCOME (LOSS)	\$	(98,204.15)	\$	(861,756.70)

⁽¹⁾ Accumulated Totals include all revenue and expenses since the petition date.

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 DEBTOR:
 Epic Companies Midwest LLC

 CASE NO:

Form 2-E SUPPORTING SCHEDULES

For Period: 3/1/2025 to 3/31/2025

ACCOUNTS RECEIVABLE AND POST PETITION PAYABLE AGING

<u>Due</u>	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	1/31/2025	2/28/2025	3/31/2025	Post Petition Accounts Payable
Under 30 days 30 to 60 days 61 to 90 days 91 to 120 days Over 120 days	\$ 95,885.44 - - - -	164,922.29 95,614.61 - - -	140,628.62 164,651.46 95,614.61 -	203,017.50 140,357.79 164,651.46 95,614.61	53,655.97 202,746.67 140,357.79 164,651.46 95,614.61	73,217.41 51,155.97 202,746.67 140,357.79 260,266.07	41,519.64 73,217.41 51,155.97 202,475.84 400,082.20	23,334.00 41,519.64 73,217.41 51,155.97 602,558.04	55,316.95 20,834.00 41,519.64 73,217.41 652,359.86	0.00 0.00 0.00 0.00 0.00 75,432.89
Total Post Petition Pre Petition Amounts	95,885.44 189,305.88		400,894.69 188,555.88	603,641.36 188,555.88	657,026.50 188,555.88	727,743.91 188,555.88	768,451.06 188,555.88	791,785.06 188,555.88	843,247.86 188,555.88	
Total Accounts Receivable Less: Bad Debt Reserve Net Accounts Receivable (to Form 2-C)	\$ <u>285,191.32</u> \$ <u>285,191.32</u>	(100,000.00)	589,450.57 (100,000.00) 489,450.57	792,197.24 (100,000.00) 692,197.24	845,582.38 (100,000.00) 745,582.38	916,299.79 (100,000.00) 816,299.79	957,006.94 (100,000.00) 857,006.94	980,340.94 (100,000.00) 880,340.94	1,031,803.74 (100,000.00) 931,803.74	

Total Post Petition Accounts Payable

Pre-Petition Accounts Payable

108,634.48

75,432.89

Accounts Payable 184,067.37

* Attach a detail listing of accounts receivable and post-petition accounts payable

SCHEDULE OF PAYMENTS TO ATTORNEYS AND OTHER PROFESSIONALS

	Month-end Retainer Balance	Current Month's Accrual	(Paid in Current Month	Court Approval	Month-end Balance Due *	Prev Paid Cumulative	Current Paid Cumulative
Debtor's Counsel	\$ 1,153.50							
Creditors' Committee		24.820.00		24.820.00		-	104.454.42	129.274.42
Trustee's Counsel		45,102.50		45,102.50			216,721.96	261,824.46
Accountant								
Other: CRO	38,495.00	 30,356.50		30,356.50			413,093.54	443,450.04
Total	\$ 39,648.50	\$ 100,279.00	\$_	100,279.00		-	734,269.92	834,548.92
Counsel for Unsecured Creditors' Committee Trustee's Counsel Accountant Other: CRO	1,153.50	 24,820.00 45,102.50 30,356.50	\$_	24,820.00 45,102.50 30,356.50	Court Approval	<u>-</u>	104,454.42 216,721.96 413,093.54	129,274.4 261,824.4 443,450.0

^{*}Balance due to include fees and expenses incurred but not yet paid.

SCHEDULE OF PAYMENTS AND TRANSFERS TO PRINCIPALS/EXECUTIVES**

	<u>Payee Name</u>	<u>Position</u>	<u>Nature of Payment</u>	<u>Amount</u>	
V	icki Campbell	Governor & Accountant	accounting services	\$	-

^{**}List payments and transfers of any kind and in any form made to or for the benefit of any proprietor, owner, partner, shareholder, officer or director.